

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Greencastle Community Sch Corp (6755)**

Greencastle Community Sch Corp (6755)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$5,666,300	\$5,614,822	\$5,291,757	\$5,314,954	-2%	0%
Group Health Insurance (222)	\$1,434,926	\$293,743	\$1,925,151	\$1,820,350	6%	-5%
Noncertified Salaries (120)	\$528,368	\$564,464	\$558,323	\$525,722	0%	-6%
Teacher Retirement Fund, After 7-1-95 (216)	\$303,846	\$370,683	\$549,079	\$448,509	10%	-18%
Social Security-Certified Employee Retirement (212)	\$458,197	\$490,093	\$428,333	\$438,398	-1%	2%
Other Purchased Professional and Technical Services (319)	\$456,728	\$451,761	\$404,715	\$379,715	-5%	-6%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$35,920	\$37,316	\$78,516	\$349,329	77%	345%
Textbooks (630)	\$40,823	\$216,861	\$30,561	\$212,915	51%	> 500%
Computer Hardware (741)	\$177,835	\$211,396	\$77,895	\$171,180	-1%	120%
Purchased Professional and Technnical Pupil Services (313)	\$0	\$0	\$94,703	\$161,413	N/A	70%
Pre-2008 object code - temporary salaries (header) (130)	\$215,798	\$162,824	\$173,916	\$156,253	-8%	-10%
Technology Related Professional Development (748)	\$418,950	\$395,931	\$306,096	\$117,773	-27%	-62%
Stipends (131)	\$0	\$0	\$117,593	\$113,963	N/A	-3%
Other Employee Benefits (241 to 290)	\$81,314	\$10,000	\$121,294	\$109,701	8%	-10%
Operational Supplies (611)	\$102,666	\$83,248	\$84,423	\$100,102	-1%	19%
Social Security-Noncertified Employee Retirement (211)	\$70,736	\$82,557	\$75,610	\$55,598	-6%	-26%
Public Employees Retirement Fund (214)	\$35,110	\$55,044	\$75,473	\$51,838	10%	-31%
Other General Supplies (615, 660 to 689)	\$62,204	\$37,171	\$47,271	\$39,067	-11%	-17%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$56,859	\$155,476	\$50,393	\$37,105	-10%	-26%
Other Technology Hardware (746)	\$84,800	\$58,258	\$18,330	\$35,980	-19%	96%
Group Life Insurance (221)	\$30,000	\$0	\$52,831	\$27,043	-3%	-49%
Library Books (640)	\$15,548	\$18,161	\$12,578	\$20,992	8%	67%
Travel (580)	\$34,441	\$16,150	\$11,042	\$13,369	-21%	21%
Connectivity (744)	\$42,007	\$5,903	\$12,258	\$12,169	-27%	-1%
Periodicals (650)	\$4,651	\$5,396	\$6,151	\$11,471	25%	86%
Equipment (730)	\$20,346	\$18,253	\$68,280	\$8,755	-19%	-87%
Purchased Professional and Technnical Staff Services (314)	\$0	\$0	\$6,084	\$6,358	N/A	4%
Dues and Fees (810)	\$2,313	\$1,138	\$1,492	\$4,215	16%	183%
Wireless Equipment (743)	\$0	\$22,774	\$14,999	\$1,951	N/A	-87%
Purchased Professional and Technnical Instruction Services (311)	\$0	\$0	\$500	\$1,004	N/A	101%
Printing and Binding (550)	\$175	\$409	\$1,933	\$913	51%	-53%
Telecommunications Equipment (745)	\$10,679	\$839	\$2,035	\$0	-100%	-100%
urchased From Another School Corporation or Educational Service Agency Within the State (591)	\$19,107	\$1,200	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$1,200	\$500	\$0	\$0	-100%	N/A
Distance Learning Equipment (742)	\$8,721	\$32,260	\$125	\$0	-100%	-100%

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Land and Easements (710)	\$844	\$45,389	-\$28,465	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$0	\$0	\$2,046	\$0	N/A	-100%
Other Purchased Services (593)	\$0	\$44,696	-\$19,117	\$0	N/A	N/A
Student Academic Achievement Total	\$10,421,413	\$9,504,713	\$10,654,202	\$10,748,104	1%	1%
Student Instructional Support						
Certified Salaries (110)	\$1,011,762	\$974,191	\$931,923	\$1,032,169	1%	11%
Noncertified Salaries (120)	\$440,498	\$403,484	\$422,775	\$429,534	-1%	2%
Social Security-Certified Employee Retirement (212)	\$148	\$52	\$18,266	\$44,929	318%	146%
Teacher Retirement Fund, After 7-1-95 (216)	\$500	\$0	\$25,875	\$42,785	204%	65%
Other Employee Benefits (241 to 290)	\$3,000	\$0	\$5,698	\$37,756	88%	> 500%
Social Security-Noncertified Employee Retirement (211)	\$65,121	\$59,575	\$43,968	\$25,587	-21%	-42%
Operational Supplies (611)	\$4,130	\$8,191	\$16,811	\$12,309	31%	-27%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,300	\$0	\$9,012	\$8,375	59%	-7%
Purchased Professional and Technical Staff Services (314)	\$0	\$0	\$570	\$1,289	N/A	126%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$0	\$604	N/A	N/A
Overtime Salaries (140)	\$0	\$0	\$1,968	\$263	N/A	-87%
Equipment (730)	\$2,595	\$0	\$0	\$0	-100%	N/A
Public Employees Retirement Fund (214)	\$1,500	\$0	\$0	\$0	-100%	N/A
Travel (580)	\$23,755	\$8,126	-\$3,121	\$0	-100%	N/A
Stipends (131)	\$0	\$0	\$12,546	\$0	N/A	-100%
Other Purchased Services (593)	\$162	\$2,328	\$1,145	\$0	-100%	-100%
Student Instructional Support Total	\$1,554,471	\$1,455,948	\$1,487,434	\$1,635,599	1%	10%
Overhead and Operational						
Noncertified Salaries (120)	\$1,478,543	\$1,383,711	\$1,395,174	\$1,475,401	0%	6%
Operational Supplies (611)	\$779,665	\$634,508	\$604,579	\$955,135	5%	58%
Light and Power - Other than Heating and Cooling (625)	\$485,261	\$460,316	\$539,949	\$542,209	3%	0%
Purchased Property Services; Repairs and Maintenance Services (430)	\$385,020	\$373,571	\$396,910	\$360,151	-2%	-9%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$140,100	\$151,595	\$171,159	\$280,780	19%	64%
Vehicles (731)	\$40,779	\$217,245	\$270,679	\$212,608	51%	-21%
Public Employees Retirement Fund (214)	\$119,862	\$87,925	\$163,761	\$150,535	6%	-8%
Certified Salaries (110)	\$162,569	\$161,007	\$212,902	\$142,321	-3%	-33%
Social Security-Noncertified Employee Retirement (211)	\$139,663	\$131,304	\$120,455	\$128,964	-2%	7%
Nonlicensed Employees Temporary Salaries (136)	\$91,826	\$127,442	\$110,498	\$113,850	6%	3%
Gasoline and Lubricants (613)	\$109,146	\$124,328	\$129,723	\$113,790	1%	-12%

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Group Health Insurance (222)	\$205,405	\$1,981,637	\$103,848	\$99,273	-17%	-4%
Overtime Salaries (140)	\$79,037	\$102,511	\$83,613	\$91,165	4%	9%
Utility Services Water and Sewage (411)	\$48,134	\$42,468	\$56,772	\$47,175	-1%	-17%
Severance/Early Retirement Pay (213)	\$231,160	\$150,649	\$23,167	\$44,647	-34%	93%
Tires and Repairs (612)	\$10,597	\$8,405	\$12,042	\$25,121	24%	109%
Equipment (730)	\$62,645	\$43,178	\$149,452	\$23,743	-22%	-84%
Telephone (531)	\$16,075	\$9,971	\$14,005	\$20,846	7%	49%
Improvements Other Than Buildings (715)	\$52,204	\$8,674	\$0	\$20,364	-21%	N/A
Heating and Cooling for Buildings - Gas (622)	\$10,941	\$96,756	-\$31,481	\$19,411	15%	N/A
Bank Service Charges (871)	\$6,433	\$6,023	\$15,213	\$17,657	29%	16%
Purchased Professional and Technical Board of Education Services (318)	\$20,466	\$65,531	\$62,166	\$15,844	-6%	-75%
Other General Supplies (615, 660 to 689)	\$117	\$569	\$20,867	\$15,332	239%	-27%
Pre-2008 object code - temporary salaries (header) (130)	\$31,302	\$36,056	\$16,951	\$14,495	-18%	-14%
Social Security-Certified Employee Retirement (212)	\$12,663	\$13,794	\$18,553	\$14,304	3%	-23%
Board Members Compensation (115)	\$12,860	\$12,774	\$12,704	\$12,860	0%	1%
Other Employee Benefits (241 to 290)	\$9,100	\$0	\$9,780	\$11,214	5%	15%
Utility Services Removal of Refuse and Garbage (412)	\$11,968	\$11,250	\$12,629	\$10,407	-3%	-18%
Travel (580)	\$4,723	\$33,078	\$7,002	\$9,865	20%	41%
Dues and Fees (810)	\$13,113	\$4,990	\$13,373	\$9,013	-9%	-33%
Postage and Postage Machine Rental (532)	\$7,394	\$6,961	\$7,883	\$8,984	5%	14%
Other Purchased Professional and Technical Services (319)	\$2,316	\$7,129	\$12,866	\$6,509	29%	-49%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,000	\$0	\$5,156	\$5,994	11%	16%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$6,395	\$5,806	N/A	-9%
Group Life Insurance (221)	\$9,889	\$4,227	\$3,080	\$5,247	-15%	70%
Purchased Professional and Technical Staff Services (314)	\$90	\$0	\$5,246	\$3,370	147%	-36%
Printing and Binding (550)	\$1,141	\$2,059	\$3,900	\$2,202	18%	-44%
Advertising (540)	\$1,819	\$3,559	\$1,319	\$1,839	0%	39%
Official Bond Premiums (525)	\$811	\$1,004	\$960	\$1,046	7%	9%
Teacher Retirement Fund, After 7-1-95 (216)	\$138,341	\$0	\$19,896	\$690	-73%	-97%
Unemployment compensation (230)	\$13,645	\$15,539	\$19,182	\$194	-65%	-99%
Overhead and Operational Total	\$4,950,822	\$6,521,744	\$4,802,330	\$5,040,357	0%	5%
Nonoperational						
Other General Supplies (615, 660 to 689)	\$1,737,837	\$3,485,199	\$3,491,174	\$3,488,051	19%	0%
Purchased Property Services; Rentals (440)	\$136,470	\$100,526	\$150,227	\$174,076	6%	16%
Equipment (730)	\$40,629	\$444	\$48,309	\$131,140	34%	171%

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Certified Salaries (110)	\$122,246	\$154,593	\$125,604	\$110,148	-3%	-12%
Noncertified Salaries (120)	\$113,565	\$101,107	\$104,597	\$96,665	-4%	-8%
Other Purchased Professional and Technical Services (319)	\$12,511	\$36,763	\$83,406	\$27,592	22%	-67%
Improvements Other Than Buildings (715)	\$0	\$0	\$0	\$683	N/A	N/A
Purchased Property Services; Construction Services (450)	\$27,933	\$10,382	\$0	\$361	-66%	N/A
Operational Supplies (611)	\$0	\$650	\$542	\$251	N/A	-54%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$111	N/A	N/A
Redemption of Principal (831)	\$1,604,750	\$0	\$0	\$0	-100%	N/A
Interest on Bonds or Notes (832)	\$147,086	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$3,943,027	\$3,889,664	\$4,003,859	\$4,029,079	1%	1%
Grand Total	\$20,869,733	\$21,372,069	\$20,947,826	\$21,453,140	1%	2%